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FINANCING OF THE UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA

Report of the Secretary-General

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I. INTRODUCTION

1. The United Nations Observer Group in Central America (ONUCA) was established by the Security Council, in accordance with its resolution 644 (1989) of 7 November 1989, for an initial period of six months. Its mandate was extended by subsequent resolutions of the Council, the latest of which was resolution 791 (1991), which extended the mandate for a period of five months and 23 days from 7 November 1991 until 30 April 1992.

2. At its forty-sixth session, the General Assembly by its resolution 46/196 of 20 December 1991 appropriated an amount of $12,408,700 gross ($12,000,000 net) for the operation of ONUCA for the period from 7 November 1991 to 30 April 1992. In addition, the Assembly authorized the entering into commitments at a rate not to exceed $2,071,000 gross ($2,000,000 net) per month for the period from 1 May 1992 to 30 April 1993, should the Security Council decide to renew the mandate of the Group beyond 30 April 1992.

3. In a report to the Security Council 1/ on 14 January 1992, the Secretary-General informed the Council that there had been major progress in the negotiations on a comprehensive settlement to the armed conflict in El Salvador. In the "New York Act" of 31 December 1991, 2/ the Government of El Salvador and the Frente Farabundo Marti para la Liberacion Nacional (FMLN) recorded that they had concluded further agreements which, taken with those signed earlier in San José, Mexico City and New York, would put a definitive end to the armed conflict in El Salvador. In light of these developments, the Secretary-General recommended that the Council decide to terminate the operational mandate of ONUCA effective 17 January 1992 and transfer certain personnel and equipment from ONUCA to the United Nations Observer Mission in El Salvador (ONUSAL) and to complete this deployment by 1 February 1992.

4. The Security Council, by its resolution 730 (1992) of 16 January 1992, approved the report of the Secretary-General and decided to terminate the mandate of ONUCA with effect from 17 January 1992.

5. The annexes to the present report include the financial performance report of ONUCA for the period from 7 November 1991 to 30 April 1992 (annex I) and the total expenditure for the period from inception on 7 November 1989 to 7 November 1991 (annex III). In addition, information is provided on the disposition of the assets of ONUCA (annexes IV and V) and on the merging of the Special Account with that of ONUSAL in accordance with General Assembly resolution 46/240 of 22 May 1992 (annex VI).

II. STATUS OF ASSESSED CONTRIBUTIONS

6. Assessments totalling $94,961,864 were apportioned among Member States for the financing of ONUCA for the period from inception on 7 November 1989 to 30 April 1992. The following table summarizes the status of contributions received and indicates outstanding assessments of $12,738,064 as at 30 September 1992.

		United States dollars
1.	Amounts appropriated	114 163 900
2.	Less: Applied credits	(19 202 036)
3.	Amounts apportioned	94 961 864
4.	Payments received	82 223 800
5.	Balance due	12 738 064

III. VOLUNTARY CONTRIBUTIONS

7. The General Assembly, in paragraph 18 of resolution 46/196, invited Member States to make voluntary contributions to ONUCA both in cash and in the form of services and supplies acceptable to the Secretary-General. The Government of Germany had provided the service of a fixed-wing aircraft with a crew of four at the disposal of ONUCA's Chief Military Observer from 7 November 1990 to 10 December 1991, for which no budgetary provision had been made. The estimated value of this contribution is $1,626,100, based on previous budgetary estimates. In addition, the Government of Switzerland made available an air ambulance service for the repatriation of those wounded or taken ill in the performance of their duties, as and when required. This service was not utilized by ONUCA during the reported period.

IV. EXPENDITURE FOR THE PERIOD FROM 7 NOVEMBER 1989 TO 7 NOVEMBER 1991

8. The unencumbered balance for the mandate periods from 7 November 1989 to 7 November 1990, which was submitted to the General Assembly at its forty-sixth session (A/46/745, para. 8), totalled $17,779,400 gross ($17,335,700 net). The current revised unencumbered balance for the same period, which takes into account the most up-to-date data recorded in the ONUCA account, amounts to $17,786,500 gross ($17,342,800 net). The increase of $7,100 is due to the settlement of a combination of claims for less than the amount originally obligated.

9. The performance report covering the mandate periods from 7 November 1990 to 7 November 1991, which was submitted to the General Assembly at its forty-sixth session (A/46/745, paras. 9 and 10), estimated an unencumbered balance of $2,176,800 gross ($2,112,600 net). The current revised unencumbered balance for that period, which takes into account the most up-to-date data recorded in the ONUCA account, amounts to $3,911,900 gross ($3,782,500 net). The increase of $1,735,100 gross ($1,669,900 net) in the unencumbered balance is due to the settlement of claims for less than the amount originally obligated.

V. PERFORMANCE REPORT FOR THE PERIOD FROM 7 NOVEMBER 1991 TO 30 APRIL 1992

10. Annex I to the present report summarizes the appropriations and expenditures of ONUCA for the period from 7 November 1991 to 30 April 1992 including liquidation costs. As indicated in this annex, an unencumbered balance of $4,671,300 gross ($4,552,400 net) is estimated for the period. This balance is due primarily to the early conclusion of ONUCA's mandate on 17 January 1992. Supplementary information, including a detailed description of the expenditure under each budget line item, is provided in annex II.

11. Annex III provides the total expenditure by budget line item of ONUCA from inception to closure on 17 January 1992. As indicated in the annex, the total expenditure amounts to $89,357,200 gross ($87,139,700 net) inclusive of the $1,563,000 voluntary contribution in kind received by ONUCA from the Governments of Germany and Venezuela.

VI. MISSION CLOSURE AND DISPOSITION OF ASSETS

12. As indicated in paragraph 4 above, the Security Council by its resolution 730 (1992) decided to terminate the mandate of ONUCA with effect from 17 January 1992. In accordance with the proposal by the Secretary-General in his report 1/ to transfer personnel and equipment to ONUSAL, 131 military observers serving with ONUCA were transferred to ONUSAL on 24 January 1992. At the same time, 29 of the 45 international staff and 53 of the 81 local staff serving with ONUCA were retained to supervise the closing of the Mission. The balance of the international staff were re-assigned or returned to their parent duty station. The 28 local staff were terminated on 31 January 1992. All but one of the 29 international and 53 local staff supervising the closure of the mission were phased out over a period of three and a half months. The final staff member, a finance assistant, was extended until 30 September 1992 to settle financial obligations at Headquarters.

13. At the time of the closure of the mission, certain ONUCA-owned equipment, which was required by ONUSAL, was transferred to El Salvador as indicated in annex IV. The total depreciated value of this equipment amounted to $3,561,547 and consisted of vehicles ($1,485,797), communications equipment ($1,407,750), other equipment ($432,800), miscellaneous equipment ($74,400) and generators ($160,800).

14. The Advisory Committee on Administrative and Budgetary Questions in paragraphs 8 and 9 of its report on the financing of ONUSAL, 3/ referred to the functional relationship between the operation of ONUCA and ONUSAL in the framework of the Central American peace process, the transfer of the large number of personnel and substantial amount of equipment from ONUCA to ONUSAL, as well as the prior charge to Member States for the equipment and other resources transferred from ONUCA and the United Nations Mission for the Referendum in Western Sahara (MINURSO). The Committee believed therefore, that it was not appropriate for Member States to be charged again even though

the charge would be at depreciated rates and even though that charge would be a credit to ONUCA. The recommended reductions by the Advisory Committee in the ONUSAL cost estimates took into account these considerations, and as a result credits could not be made to ONUCA's Special Account for the equipment transferred to ONUSAL.

15. ONUCA-owned equipment not transferred to ONUSAL, with a depreciated value of $1,769,903, was shipped to the United Nations Supply Depot at Pisa and placed in reserve for use by other peace-keeping missions. A list of this equipment is provided in annex V. When and if equipment is drawn from the reserve stock, appropriate credit will be recorded to the combined ONUCA and ONUSAL Special Account.

VII. FINANCIAL ADMINISTRATION

16. Annex VII to the present report indicates the resources made available to ONUCA from inception to 30 April 1992 in the amount of $115,726,900 gross ($112,817,400 net) and the operating costs for the same period in the amount of $89,357,172 gross ($87,139,662 net) is provided. The annex also shows the credits given to Member States against their assessed contributions totalling $17,337,700 gross ($17,106,600 net), as well as interest and miscellaneous income of $4,313,685.

17. In summary, the unutilized balance in the ONUCA Special Account, as shown in annex VI, amounts to $146,759, taking into consideration the outstanding assessed contributions of $12,738,064.

VIII. ACTION TO BE TAKEN BY THE GENERAL ASSEMBLY AT ITS FORTY-SEVENTH SESSION

18. The actions to be taken by the General Assembly at its forty-seventh session in connection with the financing of ONUCA and in line with the decision taken, in principle, in its resolution 46/240, are as follows:

(a) Confirmation of its decision to merge the Special Accounts of ONUCA and ONUSAL;

(b) Decision on the outstanding assessed contributions to the ONUCA Special Account;

(c) Decision on the disposition of the unencumbered balance in the ONUCA Special Account; and

(d) Decision on the disposition of ONUCA-owned equipment.

Notes

1/ S/23421.

2/ A/46/863-S/23504, annex I.

3/ A/46/904.

ANNEX I

United Nations Observer Group in Central America

Performance report for the period from 7 November 1991 to 30 April 1992

Summary statement

(Thousands of United States dollars rounded)

	Total apportionment	Total expenditure	Savings/ (overruns)
1. Military personnel costs			
(a) Military observers			
Mission subsistence allowance	1 682.8	721.5	961.3
Rotation/travel costs	340.4	601.8	(261.4)
Clothing/equipment allowance	13.0	13.0	0.0
	2 036.2	1 336.3	699.9
(b) Other military personnel			
Standard troop reimbursement	207.2	136.6	70.6
Mission subsistence allowance	399.9	263.8	136.1
Rotation/travel costs	80.0	64.4	15.6
	687.1	464.8	222.3
Total, line 1	2 723.3	1 801.1	922.2
2. Civilian personnel costs			
(a) Medical and aircraft personnel			
Mission subsistence allowance	117.4	63.0	54.4
Rotation/travel costs	36.8	38.7	(1.9)
Clothing/equipment allowance	0.8	0.8	0.0
	155.0	102.5	52.5

	Total apportionment	Total expenditure	Savings/ (overruns)
(b) International and local staff			
International staff salaries	1 362.2	718.2	644.0
Local staff salaries	280.2	152.4	127.8
Common staff costs	1 125.0	517.4	607.6
Mission subsistence allowance	671.6	322.6	349.0
Representation allowance	0.6	0.4	0.2
Official travel	15.0	5.3	9.7
	3 454.6	1 716.3	1 738.3
Total, line 2	3 609.6	1 818.8	1 790.8
3. Premises/accommodation			
Rental and maintenance	190.0	138.2	52.7
Utilities	30.0	37.6	(7.6)
	220.9	175.8	45.1
4. Acquisition, operation and maintenance of marine vessels			
Transportation and positioning of patrol boats provided by Government	0.0	300.0	(300.0)
Reimbursement for operation	552.0	372.4	179.6
Fuel	111.7	34.5	77.2
Insurance	9.2	5.5	3.7
	672.9	712.4	(39.5)
5. Rental, operation and maintenance of aircraft			
(a) Fixed-wing			
Reimbursement for operation	434.2	129.4	304.8
Fuel	85.0	39.0	46.0
Ground handling charges	21.0	8.7	12.3
	540.2	177.1	363.1

	Total apportionment	Total expenditure	Savings/ (overruns)
(b) Helicopter			
Reimbursement for operation	2 924.1	1 895.8	1 028.3
Fuel	214.2	58.0	156.2
Ground handling charges	9.0	4.1	4.9
	3 147.3	1 957.9	1 189.4
6. Purchase of transportation equipment			
Vehicle spare parts	160.0	50.6	109.4
Petrol, oil and lubricants	90.9	23.5	67.4
Vehicle workshop equipment and commercial repairs	1.0	0.0	1.0
Vehicle insurance	40.0	19.6	20.4
	291.9	93.7	198.2
7. Communications			
Communications, equipment and spares	30.0	18.2	11.8
Maintenance and workshop equipment	2.0	0.0	2.0
Electrical supplies	10.0	0.3	9.7
Telephone, telex, facsimile, pouch, postage and box rentals	135.8	135.7	0.1
	177.8	154.2	23.6
8. Purchase of other equipment			
Spare parts and maintenance of other equipment	20.0	12.5	7.5
Office furniture and equipment	2.0	26.9	(24.9)
Other equipment	5.0	0.1	4.9
	27.0	39.5	(12.5)

	Total apportionment	Total expenditure	Savings/ (overruns)
9. Supplies and services			
External audit	9.4	9.4	0.0
Official hospitality	3.0	3.1	(0.1)
Contractual services	35.0	31.2	3.8
Medical services and examinations	20.0	10.6	9.4
Miscellaneous claims and adjustments	2.0	0.4	1.6
Medical supplies and equipment	10.0	1.4	8.6
Stationery and office supplies	50.0	4.2	45.8
Subscriptions	6.0	3.9	2.1
Miscellaneous services	5.0	7.7	(2.7)
Uniform, clothing and accoutrement	5.0	11.3	(6.3)
Quartermaster and general store	25.0	5.2	19.8
	170.4	88.4	82.0
10. Freight and cartage	25.0	85.0	(60.0)
11. Death and disability awards	50.0	50.0	0.0
12. Support account for peace-keeping operations	293.7	293.7	0.0
13. Integrated Management Information System	50.0	0.0	50.0
14. Staff assessment	408.7	289.8	118.9
Gross expenditure	12 408.7	7 737.4	4 671.3
15. Income from staff assessment	(408.7)	(289.8)	(118.9)
Net expenditure	12 000.0	7 447.6	4 552.4

ANNEX II

United Nations Observer Group in Central America

Supplementary information on the performance report for the period from 7 November 1991 to 30 April 1992

	Projected savings/ (overruns) $
1. Military personnel costs	
(a) Military observers	699 900
A savings of $961,300 under subsistence allowance was due to the early termination of the mission. This savings was partly offset by an additional requirement of $261,400 under rotation/travel costs. The cost estimate provided for the rotation of 74 observers during the mandate period but not for the repatriation of the 131 observers.	
(b) Other military personnel	222 300
A savings of $222,300 under this heading resulted from the early termination of the mission. Although ONUCA's mandate was terminated on 17 January 1992, the naval personnel were not repatriated until early March 1992.	
2. Civilian personnel costs	
(a) Medical and aircraft personnel	52 500
The savings of $54,400 under subsistence allowance is due to the early termination of the mission's mandate, but was partly offset by the additional requirement of $1,900 under rotation/travel costs.	

	Projected savings/ (overruns) $
(b) International and local staff	1 738 300
Early termination of ONUCA's mandate resulted in savings of $1,738,300 under international staff salaries ($644,000), local staff salaries ($127,800), common staff costs ($607,600), mission subsistence allowance ($349,000), representation allowance ($200) and official travel ($9,700).	
3. Premises/accommodation	45 100
A savings of $52,700 under rental and maintenance of premises was partly offset by the additional requirement of $7,600 for utilities.	
4. Acquisition, operation and maintenance of marine vessels	(39 500)
As a result of the early termination of the mission, savings of $260,500 under reimbursement for operation ($179,600), fuel ($77,200) and insurance ($3,700) were offset by the requirement of $300,000 for the deposition of four fast patrol boats not provided in the initial cost estimate.	
5. Rental, operation and maintenance of aircraft	
(a) Fixed-wing	363 100
A savings of $363,100 under this heading resulted from the early termination of the ONUCA mandate.	
(b) Helicopter	1 189 400
As a result of the early termination of ONUCA's mandate, a savings of $1,189,400 was achieved under this heading.	
6. Purchase of transportation equipment	198 200
A savings of $198,200 under this heading was due to the early termination of the mandate of the mission.	
7. Communications	23 600
Savings of $23,600 under this heading resulted from the early termination of the mission.	

	Projected savings/ (overruns) $
8. Purchase of other equipment	(12 500)
Overexpenditure of $24,900 under office furniture and equipment was partly offset by a savings of $12,400 under spare parts and maintenance of other equipment ($7,500) and other equipment ($4,900).	
9. Supplies and services	82 000
Savings totalling $91,100 under contractual services ($3,800), medical services and examinations ($9,400), miscellaneous claims and adjustments ($1,600), medical supplies and equipment ($8,600), stationery and office supplies ($45,800), subscriptions ($2,100) and quartermaster and general stores ($19,800) were partly offset by additional requirements of $9,100 for official hospitality ($100), miscellaneous services ($2,700) and uniform, clothing and accoutrement ($6,300).	
10. Freight and cartage	60 000
Overexpenditure under this heading is due to the shipment of ONUCA's equipment to the United Nations Supply Depot at Pisa, Italy, for storage.	
11. Death and disability awards	50 000
No deaths or injuries were sustained during this period.	
12. Support account for peace-keeping operations	-
The amount authorized has been transferred to the support account for peace-keeping operations.	
13. Integrated Management Information System	-
The amount authorized has been transferred to the Integrated Management Information System account.	
14. Staff assessment	118 900
The savings under staff assessment are due to savings under civilian personnel costs indicated in item 2 (b) above.	

	Projected savings/ (overruns) $
15. Income from staff assessment	(118 900)

This amount is derived from item 14 above.

ANNEX III

United Nations Observer Group in Central America

Total expenditure from inception to 30 April 1992

Summary statement

(Thousands of United States dollars rounded)

	Total expenditure 7 Nov. 89 to 7 Nov. 91	Total expenditure 7 Nov. 91 to 30 Apr. 92	Total
1. Military personnel costs			
(a) Military observers			
Mission subsistence allowance	8 831.1	721.5	9 552.6
Rotation/travel costs	1 206.6	601.8	1 808.4
Clothing/equipment allowance	63.5	13.0	76.5
	10 101.2	1 336.3	11 437.5
(b) Other military personnel			
Standard troop reimbursement	3 519.1	136.6	3 655.7
Mission subsistence allowance	3 671.7	263.8	3 935.5
Rotation/travel costs	1 296.2	64.4	1 360.6
	8 487.0	464.8	8 951.8
Total, line 1	18 588.2	1 801.1	20 389.3
2. Civilian personnel costs			
(a) Medical and aircraft personnel			
Mission subsistence allowance	726.5	63.0	789.5
Rotation/travel costs	51.1	38.7	89.8
Clothing/equipment allowance	5.0	0.8	5.8
	782.6	102.5	885.1

	Total expenditure 7 Nov. 89 to 7 Nov. 91	Total expenditure 7 Nov. 91 to 30 Apr. 92	Total
(b) International and local staff			
International staff salaries	5 000.9	718.2	5 719.1
Local staff salaries	1 028.9	152.4	1 181.3
Common staff costs	3 895.1	517.4	4 412.5
Mission subsistence allowance	3 617.5	322.6	3 940.1
Representation allowance	3.9	0.4	4.3
Official travel	163.0	5.3	168.3
	13 709.3	1 716.3	15 425.6
Total, line 2	14 491.9	1 818.8	16 310.7
3. Premises/accommodation			
Acquisition, construction and renovation	373.7	0.0	373.7
Rental and maintenance	819.9	138.2	958.1
Utilities	94.0	37.6	131.6
	1 287.6	175.8	1 463.4
4. Acquisition, operation and maintenance of marine vessels			
Transportation and positioning of patrol boats provided by Government	538.0	300.0	838.0
Reimbursement for operation	1 581.4	372.4	1 953.8
Fuel	260.7	34.5	295.2
Repair/overhaul costs	111.6	0.0	111.6
Insurance	25.1	5.5	30.6
	2 516.8	712.4	3 229.2
5. Rental, operation and maintenance of aircraft			
(a) Fixed-wing			
Reimbursement for operation	153.8	129.4	283.2
Fuel	322.8	39.0	361.8
Ground handling charges	223.0	8.7	231.7
	699.6	177.1	876.7

	Total expenditure 7 Nov. 89 to 7 Nov. 91	Total expenditure 7 Nov. 91 to 30 Apr. 92	Total
(b) Helicopter			
Reimbursement for operation	20 756.5	1 895.8	22 652.3
Fuel	1 057.0	58.0	1 115.0
Ground handling charges	14.2	4.1	18.3
Painting	19.4	0.0	19.4
Insurance	19.1	0.0	19.1
	21 866.2	1 957.9	23 824.1
6. Purchase of transportation equipment			
Hire of vehicles	640.9	0.0	640.9
Purchase of vehicles	3 242.5	0.0	3 242.5
Vehicle spare parts	802.6	50.6	853.2
Petrol, oil and lubricants	520.8	23.5	544.3
Vehicle workshop equipment and commercial repairs	6.7	0.0	6.7
Vehicle insurance	82.3	19.6	101.9
	5 295.8	93.7	5 389.5
7. Communications			
Communications equipment and spares	5 508.8	18.2	5 527.0
Telephone equipment	13.8	0.0	13.8
Generators and spare parts	288.2	0.0	288.2
Maintenance and workshop equipment	354.1	0.0	354.1
Electrical supplies	111.9	0.3	112.2
Air/ground navigational equipment	273.8	0.0	273.8
Telephone, telex, facsimile, pouch, postage and box rentals	811.7	135.7	947.4
	7 362.3	154.2	7 516.5
8. Purchase of other equipment			
Spare parts and maintenance of other equipment	44.4	12.5	56.9
Office furniture and equipment	733.6	26.9	760.5
Other equipment	442.0	0.1	442.1
	1 220.0	39.5	1 259.5

	Total expenditure 7 Nov. 89 to 7 Nov. 91	Total expenditure 7 Nov. 91 to 30 Apr. 92	Total
9. Supplies and services			
External audit	12.0	9.4	21.4
Official hospitality	14.6	3.1	17.7
Contractual services	204.4	31.2	235.6
Medical services and examinations	100.6	10.6	111.2
Miscellaneous claims and adjustments	2.1	0.4	2.5
Miscellaneous supplies	12.5	0.0	12.5
Medical supplies and equipment	118.6	1.4	120.0
Stationery and office supplies	373.0	4.2	377.2
Subscriptions	37.6	3.9	41.5
Miscellaneous services	68.0	7.7	75.7
Uniform, clothing and accoutrement	60.1	11.3	71.4
Quartermaster and general store	747.7	5.2	752.9
	1 751.2	88.4	1 839.6
10. Pre-implementation cost	21.3	0.0	21.3
11. Freight and cartage	234.6	85.0	319.6
12. Death and disability awards	1 000.0	0.0	1 000.0
13. Support account for peace-keeping operations	1 567.6	293.7	1 861.3
14. Integrated Management Information System	226.0	50.0	276.0
15. Staff assessment	1 927.7	289.8	2 217.5
Gross expenditure	80 056.8	7 737.4	87 794.2
16. Income from staff assessment	(1 927.7)	(289.8)	(2 217.5)
Net expenditure	78 129.1	7 447.6	85 576.7

	Total expenditure 7 Nov. 89 to 7 Nov. 91	Total expenditure 7 Nov. 91 to 30 Apr. 92	Total
17. Voluntary contributions			
Standard troop reimbursement	34.8	0.0	34.8
Fixed-wing aircraft - reimbursement for operation	1 453.0	0.0	1 453.0
Insurance	75.2	0.0	75.2
	1 563.0	0.0	1 563.0
Net actual operating cost	79 692.1	7 447.6	87 139.7

ANNEX IV

United Nations Observer Group in Central America

List of equipment transferred to the United Nations Observer Mission in El Salvador from the United Nations Observer Group in Central America

(United States dollars)

Description	Number	Inventory cost	Percentage of depreciation	Depreciated value
1. Vehicles				
Sedan, 4-door, heavy	1	15 972	38.2	9 871
Sedan, 4-door, medium	8	130 563	38.2	80 688
Sedan, 4-door, light	31	291 591	38.2	180 203
Jeep type, 4-wheel drive	102	1 592 002	38.2	983 857
Pick-ups, light	17	201 215	38.2	124 351
Mini-buses	15	172 859	38.2	106 827
Total	174	2 404 202		1 485 797
2. Communications				
UHF repeater stations	15	151 000	25	113 250
UHF base stations and vehicular sets	149	296 000	25	222 000
UHF handy-talkies	287	301 000	25	225 750
UHF handy-talkies adopters to vehicles	51	42 000	25	31 500
Solar panels with miscellaneous accessories	66	56 000	25	42 000
Antennas, various	12	17 000	25	12 750
Battery chargers, various capacities	160	30 000	25	22 500
HF base stations and vehicular sets	101	873 000	25	654 750
UPS, 7.5 KVA	5	66 000	25	49 500
Facsimile machines	14	28 000	25	21 000
Electronic switchboards, one 40-line and one 36-line capacity	2	17 000	25	12 750
Total		1 877 000		1 407 750

Description	Number	Inventory cost	Percentage of depreciation	Depreciated value
3. Other equipment				
Office furniture and fixture		209 000	20	167 200
Office equipment		140 000	20	112 000
Data-processing equipment		192 000	20	153 600
Total		541 000		432 800
4. Miscellaneous equipment				
Accommodation equipment		45 000	20	36 000
Miscellaneous other equipment		48 000	20	38 400
Total		93 000		74 400
5. Generators				
Generator sets: 17 units of 4.5 KVA 22 units of 11.2 KVA 7 units of 25 KVA		201 000	20	160 800
Grand total		5 116 202		3 561 547

ANNEX V

United Nations Observer Group in Central America

List of equipment transferred to the United Nations Supply Depot at Pisa, Italy

(United States dollars)

Description	Number	Inventory cost	Percentage of depreciation	Depreciated value
Communications equipment				
Repeater stations	20	169 061	25	126 796
Base stations, vehicular sets and power supply units	186	990 363	25	742 772
Repeater and base station accessories	28	42 697	25	32 023
Handy-talkies	50	51 850	25	38 888
Antennas, various	85	366 535	25	274 901
Uninterruptible power supply units	15	5 735	25	4 301
Beacon transmitters	4	91 260	25	68 445
Satellite/microwave earth station equipment	3	127 897	25	95 923
Air to ground transceivers	11	100 386	25	75 290
Telephone equipment	9	23 156	25	17 367
Data transmission equipment	23	106 452	25	79 839
Generators	15	28 235	25	21 176
EDP equipment	44	55 923	25	41 942
Workshop and test equipment	86	181 509	25	136 132
Miscellaneous equipment	53	18 811	25	14 108
Total		2 359 870		1 769 903

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ANNEX VI

United Nations Observer Mission in Central America

Statement of cumulative income and operating expenditures of the United Nations Observer Mission in Central America for the period from 1 November 1989 to 30 April 1992 as at 30 September 1992

(United States dollars)

1.	**Income**	
	Net appropriations	111 254 400
	Less: Applied credits	(17 106 600)
	Add: United States share of staff assessments	818 120
	Assessed contributions	94 965 920
	Voluntary contributions in kind	1 563 000
	Interest income	1 872 803
	Miscellaneous income	2 440 882
	Subtotal	5 876 685
	Total income	100 842 605
2.	**Net expenditure**	
	Regular operating costs	85 576 662
	Voluntary contributions in kind	1 563 000
		87 139 662
	Add: United States share of total staff assessments	818 120
	Total net expenditure	87 957 782
3.	Unencumbered balance (1-2)	12 884 823
4.	Outstanding assessments	12 738 064
5.	Unutilized balance (3-4)	146 759

ANNEX VII

United Nations Observer Group in Central America

Summary of resources made available and operating costs from inception to 30 April 1992 as at 30 September 1992

(Thousands of United States dollars)

	Gross	Net
1. Resources		
(a) Appropriation		
7 November 1989 to 7 May 1990	40 800 000	40 200 000
7 May to 7 November 1991	27 144 600	26 337 000
7 November 1990 to 7 May 1991	19 410 200	18 818 600
7 May to 7 November 1991	14 400 400	13 898 800
7 November 1991 to 30 April 1992	12 408 700	12 000 000
(b) Voluntary contributions in kind	1 563 000	1 563 000
Total resources	115 726 900	112 817 400
2. Operating costs		
(a) Appropriation		
7 November 1989 to 7 May 1990 including enlarged mandate 10 April to 10 June 1990	26 507 322	26 122 159
7 May to 7 November 1990 including enlarged mandate 11 to 29 June 1990	23 650 737	23 072 000
7 November 1990 to 7 May 1991	17 378 017	16 835 407
7 May to 7 November 1991	12 520 696	12 099 496
7 November 1991 to 30 April 1992	7 737 400	7 447 600
(b) Voluntary contribution in kind	1 563 000	1 563 000
Total operating costs	89 357 172	87 139 662
3. Credits to Member States		
7 May to 7 November 1990	10 219 300	9 989 800
7 November 1990 to 7 May 1991	1 718 000	1 718 000
7 May to 7 November 1991	5 400 400	5 398 800
Total credits	17 337 700	17 106 600

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	Gross	Net
4. Interest and miscellaneous income		
(a) Interest income		
7 May to 7 November 1990	561 187	561 187
7 November 1990 to 7 May 1991	959 320	959 320
7 May to 7 November 1991	295 129	295 129
7 November 1991 to 30 April 1992	57 167	57 167
Subtotal	1 872 803	1 872 803
(b) Miscellaneous income		
7 May to 7 November 1990	55 725	55 725
7 May to 7 November 1991	21 860	21 860
7 November 1991 to 30 April 1992	636 567	636 567
Subtotal	714 152	714 152
(c) Sales of equipment	1 726 730	1 726 730
Total interest and miscellaneous income	4 313 685	4 313 685
5. Unencumbered balance (1-2-3+4)		12 884 823
6. Outstanding assessments		12 738 064
7. Unutilized balance (5-6)		146 759